

APPLICATION TO PURCHASE CIGARETTE TAX STAMPS

☐ Initial Application ☐ Amended Application (This supercedes all previous applications.)

Information About the Licensee

Name _____	Cigarette Tax and Tobacco Tax License Number _____
DBA _____	Check one: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Dealer
Type of organization (e.g. Corporation, Partnership, Individual, etc.) _____	Hawaii G.E./Use I.D. Number: _____
Address _____	SSN/FEIN: _____
City _____ State _____ Zip Code _____	Telephone number: _____

List the owners, partners, members, or principal corporate officers (Attach additional sheet if needed) Please print.

SSN	Name	Title	Address	Phone No.

I declare, under the penalties set forth in section 231-36, HRS, that the information contained in this application has been examined by me and, to the best of my knowledge and belief, is true and correct.

Signature of Owner, Partner, Member, or Principal Corporate Officer _____	Date _____
Print Name of Signatory _____	Title _____

DEPARTMENT OF TAXATION USE ONLY

Upon approval, the above named licensee is authorized to purchase Hawaii Cigarette Tax Stamps.

APPROVED BY _____ Approval Number CIG-_____

Purpose of Form M-100A

Form M-100A is used to apply to purchase cigarette tax stamps.

GENERAL INSTRUCTIONS

Sections 245-21 and 245-22, Hawaii Revised Statutes (HRS), provide that licensees, as defined in section 245-1, HRS, shall pay the cigarette tax through the use of cigarette tax stamps and that licensees are required to place cigarette tax stamps on packs of cigarettes prior to distribution, as defined in section 245-1, HRS.

Under section 245-22(e), HRS, the price of cigarette tax stamps may be reduced by a certain rate if the licensee is in compliance with the State of Hawaii's tax laws. To demonstrate compliance with the State of Hawaii's tax laws and thus be eligible for the reduced cigarette tax stamp price, a tax clearance certificate (Form A-6, Tax Clearance Application) with the State of Hawaii's approval must be submitted to the Department of Taxation along with Form M-100A.

If the licensee has a tax clearance certificate with the State of Hawaii's approval dated within six months from the date of submitting Form M-100A to the Department of Taxation, the licensee may submit a copy of that certificate in lieu of a completed Form A-6. Otherwise, the licensee shall complete and submit Form A-6 along with Form M-100A.

Signature

Form M-100A must be signed and dated by the cigarette tax and tobacco tax licensee.

Where to Get Information and Forms

Oahu District Office

830 Punchbowl Street
P. O. Box 259
Honolulu, HI 96809-0259
Tel. No.: (808) 587-4242
Toll-Free: 1-800-222-3229
TDD/TTY No.: (808) 587-1418
TDD/TTY Toll-Free: 1-800-887-8974

Maui District Office

54 South High Street, #208
P. O. Box 1169
Wailuku, HI 96793-6169
Toll-Free: 1-800-222-3229

Hawaii District Office

75 Aupuni Street, #101
P. O. Box 833
Hilo, HI 96721-0833
Toll-Free: 1-800-222-3229

Kauai District Office

3060 Eiwa St., #105
Lihue, HI 96766-1889
Toll-Free: 1-800-222-3229

Tax information and forms:

www.state.hi.us/tax

Where to submit Form M-100A

Mail Form M-100A to the following address:

Department of Taxation
Licensing Section
P.O. Box 259
Honolulu, HI 96809-0259